

CHAPTER 82
ANNUAL TAX SALE

S. F. 359

AN ACT to amend section seventy-two hundred forty-four (7244), code of Iowa, 1931, relating to tax sales.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section seventy-two hundred forty-four (7244), code
2 of Iowa, 1931, is hereby amended by inserting a comma in lieu of the
3 period at the end of said section and adding thereto the following:
4 "provided, however, that no property, against which the county
5 holds a tax-sale certificate, shall be offered or sold."

Senate File 359. Approved May 3, 1935.

CHAPTER 83
TAX SALE. COUNTY AS PUBLIC BIDDER

S. F. 150

AN ACT to repeal section seven thousand two hundred fifty-five-b one (7255-b1) of the code, 1931, to enact a substitute therefor, and to amend sections seven thousand two hundred seventy-nine (7279) and seven thousand two hundred eighty-four (7284) of the code, 1931, all relating to taxes and the collection thereof, and making provision of section six thousand forty-one (6041), code, 1931, applicable to this act.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. That section 7255-b1 is hereby repealed and the fol-
2 lowing is hereby enacted in lieu thereof:
3 "When property is offered at a tax sale under the provisions of
4 section 7255 of the code, 1931, and no bid is received, or if the bid
5 received is less than the total amount of the delinquent general taxes,
6 interest, penalties and costs, the county in which said real estate is
7 located, through its board of supervisors, shall bid for the said real
8 estate a sum equal to the total amount of all delinquent general taxes,
9 interest, penalties and costs charged against said real estate. No money
10 shall be paid by the county or other tax levying and tax certifying
11 body for said purchase, but each of the tax levying and tax certifying
12 bodies having any interest in said general taxes for which said real
13 estate is sold shall be charged with the full amount of all the said de-
14 linquent general taxes due said levying and tax certifying bodies, as
15 its just share of the purchase price."

- 1 SEC. 2. That section 7279 of the code, 1931, is hereby amended by
2 inserting after the comma in line 2 thereof the following: "or after
3 nine (9) months from the date of a sale made under the provisions of
4 section 7255 of the code, 1931."

- 1 SEC. 3. That section 7279 of the code, 1931, be further amended by
2 adding thereto the following: "When said notice is given by a county
3 as a holder of a certificate of purchase the notice shall be signed by
4 the county auditor."